

Maine Revised Statutes
Title 36: TAXATION
Chapter 805: COMPUTATION OF TAXABLE
INCOME OF RESIDENT INDIVIDUALS

§5124-A. STANDARD DEDUCTION; RESIDENT

The standard deduction of a resident individual is equal to the standard deduction as determined in accordance with the Code, Section 63, except that, for tax years beginning in 2013, the standard deduction is \$10,150 in the case of individuals filing a married joint return and surviving spouses permitted to file a joint return and \$5,075 in the case of a married individual filing a separate return. [2013, c. 368, Pt. TT, §9 (AMD).]

1. Married persons; joint return.

[1989, c. 495, §2 (RP) .]

2. Unmarried or legally separated heads of households.

[1989, c. 495, §2 (RP) .]

3. Single individuals.

[1989, c. 495, §2 (RP) .]

4. Married persons; separate returns.

[1989, c. 495, §2 (RP) .]

5. Certain individuals; deduction limitation.

[1989, c. 495, §2 (RP) .]

SECTION HISTORY

1977, c. 477, §17 (NEW). IB 1983, c. 2, §2 (AMD). IB 1983, c. 3, §2 (AMD). 1985, c. 535, §15 (RPR). 1987, c. 497, §§48,49 (AMD). 1987, c. 819, §6 (RPR). 1989, c. 495, §§2,9 (RPR). 1989, c. 596, §J7 (AMD). 2003, c. 20, §HH1 (RPR). 2003, c. 479, §4 (AMD). 2005, c. 12, §P5 (AMD). 2009, c. 213, Pt. BBBB, §9 (AMD). 2009, c. 213, Pt. BBBB, §17 (AFF). 2011, c. 380, Pt. N, §7 (AMD). 2011, c. 380, Pt. N, §§19, 20 (AFF). 2013, c. 368, Pt. TT, §9 (AMD).

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